

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

TAMMY K. SINNOTT and	)	
DAVID M. SINNOTT,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	1:04CV00302
	)	
INTERNAL REVENUE SERVICE,	)	
UNITED STATES, MARY HOWERTON,	)	
Revenue Officer, and UN-NAMED	)	
REVENUE OFFICERS,	)	
	)	
Defendants.	)	

ORDER and JUDGMENT

OSTEEN, District Judge

This matter is before the court on Defendants' Motion to Dismiss for Failure to State a Claim. Plaintiffs Tammy K. and David M. Sinnott filed an Amended Complaint that failed to allege any facts except "Plaintiffs have on numerous occasions requested their administrative rights," "[t]hese requests have been met with either silence or collection actions," and "[t]he last request was made 11/03 and again has been met with collection actions." (Am. Compl. ¶ 1.) The remaining paragraphs state conclusions of law without any factual basis. Based on these facts, Plaintiffs' Amended Complaint is facially insufficient to state a claim upon which relief can be granted. See Fed. R. Civ.

P. 8(a)(2) (stating that the claim must have "a short and plain statement of the claim showing that the pleader is entitled to relief").

For the reasons set forth above,

IT IS ORDERED AND ADJUDGED that Defendants' Motion to Dismiss [4] is GRANTED without prejudice.

This the 4<sup>th</sup> day of October 2005.

  
\_\_\_\_\_  
United States District Judge